



Meets & Bounds

February 2019

Maine Association of Assessing Officers

President's Message



Dear MAAO Members,
Hang in there! We're in the final stretch of winter and the groundhog didn't see his shadow so spring is coming early! Can't second guess the science around a groundhog not seeing his shadow can you? All kidding aside, as assessors we know crunch time is right around the corner. April 1st

will be here before we know it.

The 2019 Fall Conference Agenda has been finalized. We have some great offerings including a presentation by Attorney Sally Daggett of Jensen Baird Gardner

and Henry, and Dan Robinson, Assessor for the Town of Kennebunk on how to prepare an appeal packet. Jeff Kendall of Maine Revenues Services has approved the Fall Conference for 20.5 continuing education hours. The personal property presentations by Lisa Hobart, PPS have been approved for 7.5 hours of advanced assessor training. You should have already received a copy of the Fall Conference Agenda by email. Please let me know if you didn't receive it. Registration materials will be ready soon so make sure to keep an eye out.

Finally, for all you Patriot fans, congratulations on another Super Bowl victory! I like 6 but 7 would be even better! Already can't wait for next season!! ▲

Bill Healey
MAAO President

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MAAO Board Meetings 2019

Mar. 1	10:00 a.m	MMA - Augusta
May. 3	10:00 a.m	MMA - Augusta
Aug. 2	10:00 a.m	MMA - Augusta
Dec. 6	10:00 a.m	MMA - Augusta

MAAO BOARD

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Member Profile: Brenda Cummings



As anyone who has been to Sebasco Harbor Resort for the annual MAAO Conference knows by now, I grew up in Phippsburg. My mother was the tax collector and treasurer in Phippsburg for 29 years, and my father was a selectman/assessor for 12 years. This was back in the days when you did town business out of your home as well as the town office, so you could say I have been a part of municipal government for a very long time.

My father, Bob Cummings, took assessor certification classes in the early 1980s, where he was told assessing could never be computerized, as it was just too complicated. He took that as a challenge, and developed what may have been Maine's first CAMA software, in dBase, for the town of Phippsburg. My mother still has an early Windows computer that runs the software, if anyone wants to give it a try!



When I became a CMA in 2004, I met Roland, the long-time Maine Revenue Services auditor for Phippsburg. He told me my father's position was that "Any sale to an out-of-stater is, by definition, an irrational sale." I think about that comment whenever I look over our sales declarations.



Before I became a CMA, I had been writing grants in the community development office in Bath. At the time, debate was raging in Maine over Question 1, which would have limited property taxes to 1% of the assessed value. I wanted to understand how this tax stuff really worked, so

I decided to apply for Bath's assistant assessor position. We were in the middle of a revaluation at the time, so I got a solid start in the profession. When Paul Mateosian retired in 2014, I took over the assessor position, and moved from knowing a great deal about personal property to knowing not nearly enough about valuing real property. It's been quite a transition, but I'm finally feeling I'm getting the hang of it.

Now that I've learned a little bit about this tax stuff, I have to manage my tendency to want to explain "more than you ever wanted to know" about assessing to anyone who gives me half a chance... much to the chagrin of some of Bath's taxpayers. Even though it's common to hear jokes about how the tax assessor is a much-disliked position, I've found most people pretty easy to work with, at least once I've emphasized my desire to, at the very least, treat them "equally and fairly" with everyone else. My husband, Tim Richter, and I live here in Bath, so I also get to commiserate with Bath taxpayers

(Continued on Page 4)

MAAO Secretaries Report

MAAO Board met on January 25, 2019. At this meeting we discussed many items, most of which were surrounded by how we could offer the most timely and best education offerings to our membership. We hope you were able to take advantage of the educational offerings that our Education Committee put together in 2018. Our goal continues to be how we can best assist you with your assessing & educational needs. Bill Healey, Jr. has already put together a wonderful program for the MAAO Fall Conference. You will find that agenda listed within this issue. Bill and his education team are in the process of working with MCIAAO to provide a great program for the Maine Municipal Convention. There will be updates in the near future regarding those offerings.

The Board reviewed the 2018 Budget in an effort to set forth a 2019 budget that reflected the needs of the membership. Committee chair were elected for 2019. The following is a list of Committees, Chairs and Co-Chairs.

Secretary: Tammy Brown
 Treasurer: Martine Painchaud
 Co-Treasurer: Lewis Cousin
 Audit/Finance: Ruth Birtz
 Co-Audit/Finance: Darryl McKenney
 Calendar/Advertising Chair: Lewis Cousins
 Co-Calendar/Advertising: Rick Mace
 Newsletter Chair: Tammy Brown
 Co-Newsletter: Ruth Birtz
 Ethics Committee Chair: Travis Roy
 Co-Ethics: Craig Skelton
 Legislative Committee Chair: Darryl McKenney
 Co-Legislative: Ruth Birtz
 Membership Committee Chair: Roger Hoy
 Awards/Scholarship Committee Chair: Rick Mace
 Technology Chair: Dan Robinson
 Co-Technology: Travis Roy
 Education Committee Chair: Bill Healey
 Co-Education: Dan Robinson and Travis Roy
 Conference Committee Chair: Tammy Brown
 Co-Conference Committee: Darryl McKenney and Debbie Turner
 Historian: Darryl McKenney
 Executive Committee: Ruth Birtz
 Co-Executive Committee: Bill Healey, Jr., Tammy Brown, and Rick Mace
 Distance Learning Chair: Travis Roy
 Co-Distance Learning: Dan Robinson and Lewis Cousins

If you would like to assist with a committee and the chair has not contacted you please feel free to contact them.

The board would like to remind our membership that

MAAO has scholarships available for upcoming educational offerings. It is a simple application that must be filed 60 days before the educational offering you would like to attend. The application is enclosed with this issue of Meets & Bounds.

It is also time to once again be thinking of whom you would like to see this year's Assessor of the Year Award be awarded to. There are many Assessors among us who would make a perfect nominee. Please take the time to make that nomination. You will find the criteria and application is also enclosed in this issue of Meets & Bounds.

The next scheduled board meeting is March 1st at 10:00 a.m. at MMA in Augusta. If you have anything you would like to share or have the board take up, please contact any board member and they will be happy to assist you. ▲

Respectfully submitted by
 Tammy L. Brown

Meets & Bounds publication months:

February, May, August & December

Please contact Tammy Brown or a
 Director if you have any news
 for the newsletter.



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Appraisals Vs Maine Revenue Services Bulletin No. 10

Have we gone astray in the world of assessing with too much emphasis on appraisals?

Tell me you haven't had a property owner trot into the office with a big smile on their face thinking they have a silver bullet to slay the vampire assessor and disprove that ridiculous assessment.

Case in point: The property was purchased as a "bank approved short sale." This home sits on the upper portion of Bauneg Beg Mountain with westerly sunset views. You don't have to take off your shoes to count the properties in town that would match that description.

Lacking comparable sales, the appraiser reached out to the next town over, which is mostly flat, so you could say the comparable was in the valley! At least the appraiser was nice enough to note "*Due to a lack of sales of similar properties within those parameters, the search was expanded to other styles, ages, sizes and locations...*" That may make you wonder what similarities the sales comps had to the subject if they were not similar in style, age, size or location! Can we agree that an appraiser is sometimes faced with trying to fit a round peg in a square hole?

I don't envy appraisers, especially in small towns where little sales data exists. Additionally, they have to comply with guidelines and limitations imposed by the financial institution. Keep in mind, the appraisal was done for a particular client and a specific purpose. Look for that in the report.

An assessor's responsibility is to arrive at an equitable assessment and it often takes a lot of effort educating the public about that process. When faced with helping a taxpayer understand that the appraisal in their hand doesn't prove their assessment is too high, I focus on

Bulletin No. 10 published by Maine Revenue with emphasis on the fifth paragraph. It speaks to the property owners responsibility to determine if the "...valuation of their property is equitable in relation to similar property within the town."

We need to remember what the goal of the appraisal is and who it was prepared for. Appraisals do sometimes provide information we are not aware of and that information can be the basis for making an adjustment. Beyond that, the question remains whether the assessment is "equitable in relation to similar property within the town."

Break out a copy of Bulletin No. 10 and have a look. ▲

Respectfully Submitted,
Craig Skelton

Member Profile (cont'd)

about our high mill rate.

In my free time, I'm involved with the Bath Historical Society (Tim and I just did a presentation on the ancient burying grounds of Bath) and the Phippsburg Land Trust. When I'm just sitting around, though, I do a lot of math, number and word puzzles. I am often seen at MAAO meetings and educational events with my 5-year "practice" rug, a braided rug made from old sheets I'm making for my son. When it's finished, I plan to start a real (wool) braided rug. That should take me well past retirement age.

Despite being an assessor for nearly 15 years now, I'm only just now getting over feeling like a complete novice. I'm starting to look around and realize, "Oh no, I'm turning into one of the elders in the room!" Yikes! ▲

ANNUAL DUES

Regular Membership:	\$40/person
Associate Membership:	\$40/person
Subscribing Membership:	\$250/business*
Municipal Membership:	\$60/municipality**
Student Membership:	FREE

*Includes all employees **Includes Boards of Assessors & Elected Municipal Officials

Please visit our website at: www.maineassessors.org for more information and membership application form.



Helpful Tricks To Our Trade

In an effort to assist the new assessor among us we will periodically be featuring a form, spreadsheet or document being used by assessors that may be helpful to others. In this issue we have featured a Deed/Split Processing Form that has been found to be helpful to Craig Skelton. If you have a form, spreadsheet or document you would like to share, please forward it to tammybrown4139@aol.com.

With the frequent phone calls or walk ins to the office, the Deed/Split Processing form allows you to keep track of where you are in the process of processing splits. I find it helpful to attach a snapshot of a section of the tax map with changes penciled in as well as a copy of any Deed Plot or survey you may have to assist the mapper.

MAAO is in the process of updating our website. Once that is done our goal is to have a link to this helpful spreadsheet and any other people find helpful and may like to share. ▲

Respectfully Submitted
Craig Skelton

DEED/SPLIT PROCESSING WORKSHEET

DATE: _____ FISCAL YEAR: _____

[] MAP CHANGE [] BITS & PIECES SALES SPREADSHEET
 [] MAP LOG [] PLANS SPREADSHEET
 [] CAMA CHANGE-PRIMARY PARCEL(S) [] CONDO SPREADSHEET
 [] CAMA CREATE RESULTING PARCEL(S) []
 [] EXEMPTIONS COPIED OR DELETED []
 [] TEMP FOLDER AND LABEL []
 [] RETIRED FOLDER "DELETED" NOTE [] COMPLETED
 [] PROCESS DEED FOR NEW ACCOUNT(S)

CODES: SP=SPLIT CR=CREATE CH=CHANGE MC=MERGE CM=CONDO MAIN #-DELETE

AFFECTED LOTS				CURRENT	REVISED	
✓	CODE	MAP - LOT - SUB	LOCATION	LOT SIZE	LOT SIZE	ACCT#
#1	[]					
#2	[]					
#3	[]					
#4	[]					

RESULTING LOTS							
✓	CODE	MAP - LOT - SUB	LOCATION	LOT SIZE	LUC	NRHD	ACCT#
#1	[]						
#2	[]						
#3	[]						
#4	[]						
#5	[]						
#6	[]						
#7	[]						
#8	[]						
#9	[]						
#10	[]						

✓	CODE	MAP - LOT - SUB	LOCATION	LOT SIZE	LUC	NRHD	ACCT#
#11	[]						
#12	[]						
#13	[]						
#14	[]						

#15	[]						
#16	[]						
#17	[]						
#18	[]						
#19	[]						
#20	[]						
#21	[]						
#22	[]						
#23	[]						
#24	[]						

#25	[]						
#26	[]						
#27	[]						
#28	[]						
#29	[]						
#30	[]						

MAAO Training Calendar 2019

April 26

Northern Maine Spring Workshop

Northern Maine Development

Commission-Caribou

May 15

Board of Assessment Review

(this class shown by LIVE, interactive video conference in conjunction with Augusta training)

MMA - Augusta

Northern Maine Development

Commission-Caribou

September 18-20

Fall Conference/Annual Meeting

Sebasco Harbor Resort

October 2 & 3

MMA Annual Convention

Cross Insurance Center - Bangor



MAINE ASSOCIATION OF ASSESSING OFFICERS

ASSESSOR OF THE YEAR AWARD

The Award

The Assessor of the Year Award is sponsored annually by the Maine Association of Assessing Officers Association (MAAO) to recognize professional and dedicated service by an Assessor to his/her profession and community.

Nominating Process/Presentation of Award:

- 1) The selection committee shall be appointed by the MAAO Board of Directors. It may consist of the following:
 - The Chair of the Awards and Scholarship Committee, the Awards and Scholarship Committee members and the MAAO Executive Board members.
 - Immediate past recipient of the Assessor of the Year award.
- 2) The Committee shall solicit nominations from MMA members and affiliates. Deadline for nominations to be submitted will be July 10, 2019. Nominations will be submitted on the official MAAO Assessor of the Year Nomination Form.
- 3) The Committee shall not disclose the name of the recipient before the Awards Ceremony.
- 4) The Award will be given during the MAAO Fall Conference Annual meeting in September.

Criteria:

Nominees for this award shall meet the following criteria:

- 1) Nominee must hold the title of Assessor for his/her municipality, and be a current CMA.
- 2) Nominee provides service and contribution beyond just that of the municipality in which he/she serves by active participation in various Assessing organizations.
- 3) Quality and consistency of work product
- 4) Nominee is recognized as an Assessor who displays characteristics of integrity and leadership.
- 5) Nominee shall have at least three years experience as an Assessor.
- 6) Nominee is not eligible if they have been a previous recipient of the Assessor of the Year Award.

Additional Information

For additional information, please contact Joan Kiszely at MMA at 1-800-452-8786 or in the Augusta area at 623-8428.



**MAINE ASSOCIATION OF ASSESSING OFFICERS
2019 ASSESSOR OF THE YEAR AWARD NOMINATION**

Nominee's Name: _____

Municipality: _____

Mailing Address: _____ Telephone: _____

Nominee's Position: _____

Date of Original Certification as an Assessor: _____

Date or Year Nominee began work as an Assessor _____ (Must have served as an Assessor for at least 3 years)

Please answer questions below and attach additional sheets if necessary.

1. Please provide examples of the Nominee's leadership, service, and contribution to the Assessor's profession. List any participation in or awards given that were associated with any State, New England, or International organizations.

2. Please provide examples of the Nominee's dedication toward the community they serve and describe their efforts to promote the cause of good local government.

3. Please give a brief synopsis on the quality and consistency of work product.

Please attach all supporting documentation (newspaper articles, letters, letters of recommendation, resume, etc.) with this nomination form and submit to:

**MAAO - Assessor of the Year Award
C/O MMA, 60 Community Drive
Augusta, ME 04330.
Deadline is July 10, 2019.**

Nomination submitted by: _____

Title: _____

Mailing Address: _____



Town of York Solar Panel Appeal

Follow-Up

In our last newsletter I gave a brief description of the class action abatement request by a dozen property owners in York regarding their solar panels. After my denial and losing their appeal with our Board of Assessment Review, they continued their fight to Superior Court. Before we could get to court they asked the Town to consider a settlement, which I have included here for reading pleasure. The total tax abatement for all property owners combined was \$1,405 for the 2017 tax year and \$1,431 for the 2018 tax year. It didn't take long before one of the appellants contacted me as to why there abatement was so little! I can only hope that their lawyer took their case pro bono.

Settlement Agreement

WHEREAS, Taxpayers filed abatement requests to the Town ("Abatement Requests") for real property taxes assessed by the Town for the tax year 2017 with respect to the portions of their real property assessments attributable to solar panel installations (the "Solar Installations");

WHEREAS, the Town denied those Abatement Requests on or about February 2, 2018;

WHEREAS, Taxpayers appealed to the Town of York Board of Assessment Review, which denied the appeal on April 22, 2018;

WHEREAS, Taxpayers appealed to the York County Superior Court on June 22, 2018, which appeal remains pending; and

WHEREAS, to avoid the uncertainty and expense of further litigation, the Parties wish to settle these abatement appeals and to establish an assessment methodology for their Solar Installations going forward as provided herein;

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions set forth herein made by each Party to the other, the Parties for themselves, their successors and assigns, agree as follows:

1. Agreement to Abate Taxes and Assess Taxes; Agreement not to bring further appeal.

For tax years 2017 and 2018, the Town hereby agrees to apply an assessed value of \$400 per Solar Installation solar panel, reduced by the rate of depreciation otherwise applied to the structure on which the panels are installed, and to abate the property taxes owed by Taxpayers accordingly.

For tax years 2019 through 2029, the Town agrees to

continue to assess Taxpayers' Solar Installations at no more than \$400 per solar panel, reduced by the rate of depreciation otherwise applied to the structure on which the solar panels are installed. This maximum assessed valuation shall apply unless Taxpayers' Solar Installations become entitled to exemption or other preferential tax treatment by statute that would require assessment at lower amounts than set forth herein.

Absent change in law, or removal or substantial damage or unexpected devaluation that occurs to Taxpayers' Solar Installations, Taxpayers agree to not file any further abatement requests or appeals with respect to the assessment and taxation of their Solar Installations during the "Settlement Period," which consists of tax years 2017 through 2029.

2. Parties' Responsibilities.

Following the execution of this Agreement, the Town shall grant abatements to the Taxpayers for their 2017 and 2018 real property assessments consistent with the valuation agreed to herein, and shall pay any abatement amounts owing to Taxpayers within thirty (30) days of execution of this Agreement. Within the same period of time, Taxpayers' attorney shall file a Stipulation of Dismissal with the York County Superior Court, with prejudice and without costs, and the Town's attorney shall join in that stipulation of dismissal; a sample of said stipulation of dismissal is attached hereto as Exhibit A and is hereby incorporated as part of this Agreement.

3. Parties Bear Own Costs and Expenses.

The Parties agree to bear their own costs and expenses, including but not limited to legal fees and expert fees and costs, of bringing, maintaining, defending and litigating the Abatement Appeals and proceedings at the municipal and county levels.

4. Choice of Law.

This Agreement has been negotiated and executed in the State of Maine, and shall be construed and governed under the laws of the State of Maine. The Parties agree that the State of Maine has a natural and substantial connection and relationship to the parties and transactions contemplated by this Agreement.

5. Entire Understanding.

This Agreement constitutes the entire agreement between the Parties with respect to the Abatement Appeals. The Agreement contains the essential terms of the agreement, and supersedes any and all other agreements, understandings, negotiations, or discus-

(Continued on Page 9)

Town of York (cont'd)

sions, either oral or in writing, express or implied, between the Parties with respect to the Abatement Appeals. The Parties each acknowledge that: (a) no representations, inducements, promises, agreements, or warranties, oral or otherwise, have been made by them, or anyone acting on their behalf with respect to the Abatement Appeals, which are not expressed in writing in this Agreement; (b) they have not executed this Agreement in reliance on any such representation, inducement, promise, agreement, or warranty; and (c) no representation, inducement, promise, agreement, or warranty with respect to the Abatement Appeals that is not contained in this Agreement, including, without limitation, any purported supplements, modifications, waivers, or terminations of this Agreement, shall be valid or binding, unless executed in writing by the Parties.

6. Manner of Construction.

The Parties acknowledge that: (a) this Agreement and its reduction to final written form is the result of good faith negotiations between the Parties; (b) said Parties and their respective counsel have carefully reviewed and examined this Agreement before execution on behalf of said Parties; and (c) any statute or rule of construction that ambiguities are to be resolved against the drafting Party shall not be employed in the interpretation of this Agreement.

7. Further Actions.

Each of the Parties hereto agrees to take any and all actions reasonably necessary in order to effectuate the intent, and to carry out the provisions, of this Agreement.

8. Enforcement/Waiver of any Right to Trial by Jury.

The Parties agree that any lawsuit or motion to enforce the terms of this Agreement shall be brought without request for a jury in the Maine Superior Court.

9. Counterparts.

This Agreement may be executed in multiple counterparts, each of which shall constitute an original, but all of which shall constitute one and the same agreement.

Enjoy!

Respectfully Submitted,
Rick Mace
Assessor, Town of York

Updates from the 129th Maine Legislature

By Darryl McKenney

The 129th Maine Legislature is off and running early bills include the following:

LD 35 Increase Homestead to \$50,000 for disabled Veterans.

LD 62 Enhance the Senior Volunteer Program to 100 times the State Minimum Wage.

LD 77 Increase the Homestead to \$50,000 for persons 75 years old.

LD 133 Fully Restore State-Municipal Revenue Sharing for FY 2018-2019.

LD 146 Make Personal Property Assessment Optional.

LD 163 Veterans \$25,000 regardless of age if they served at least 90 days \$50,000 is disabled 50% to 90% \$100,000 if 100% disabled.

LD 164 Homestead to \$50,000 100% reimbursed by the State.

LD 193 Fully Fund State-Municipal Revenue Sharing to 5% from 2% and issue 6 months earlier.

LD 241 Adjust Exemption for Farm Machinery from \$10,000 to \$45,000.



MAAO Scholarship Eligibility Requirements

Applicants must:

1. Be a current member of MAAO and in good standing.
2. Demonstrate a need for academic and financial assistance.
3. Submit the required application form to be received by the Scholarship Education Committee Chair 60 days prior to the event you plan on using the scholarship for. Applications will not be accepted if not received by the deadline.

Scholarship Conditions:

1. Scholarship recipients are ineligible to apply for another award for three (3) years.
2. Must apply timely and on appropriate form to be considered for the present year.
3. Use the scholarship by 12/31 of each year.
4. Shall write a summary stating length of time in assessing field and the financial assistance for the scholarship.
5. Qualifying educational course work is defined as granting a minimum of 16 hours assessment by which a letter or certificate of completion can demonstrate examination success and the assignment of full credit. Continuing Education Units for licensure renewal other than Certified Maine Assessor and Certified Assessing Technician do not meet the scholarship conditions.
6. Successful applicants who subsequently decline the scholarship must reapply for future consideration.
7. Applicants must certify that no other tuition or course materials reimbursements has been awarded, nor will be sought, from any other source (e.g., county, state, local jurisdiction, or other educational or professional body), unless the scholarship does not fully cover the entire amount of the course and will receive the balance.
8. An application must be submitted with an original signature.
9. The name of the school or sponsoring organization must be submitted with the scholarship application.
10. Applicants are limited to one application per calendar year.
11. Only one (1) scholarship to be given to a Municipality every three (3) years.
12. The MAAO Board reserves the right to reject or accept courses that are acceptable for the scholarship.

Reimbursement will cover only up to the amount of the scholarship.

IAAO courses, State related courses, and other related subjects pertaining to the assessment field in general including State, MAAO, NRAAO and IAAO conferences are accepted courses.



**Maine Association of Assessing Officers
Application for Scholarship**

The decision of awarding the amount and the number of scholarships is made by the MAAO Board of Directors.
Please print clearly. Application must be submitted 60 days prior to the event you plan on attending.

Name: _____

Municipality: _____ Title: _____

Address: _____

City, State and Zip Code: _____

E-Mail: _____

Telephone Number: _____

Location & Course Date: _____

I certify that the information furnished by me in this application is complete and accurate.

Signed: _____ Date: _____

On a separate sheet of paper, please state in your own words the reasons you believe you qualify to receive a scholarship:

Please return completed application to:
Maine Association of Assessing Officers
C/O Maine Municipal Association
60 Community Drive
Augusta, ME 04330

If you have any questions regarding the application process contact Joan Kiszely at 1-800-452-8786.

Note: Selections will be made based on the application information received, funds available and eligibility. The Chair of the Scholarship Committee will notify all recipients and announce their names in the MAAO newsletter.



Meets & Bounds

MAAO FEBRUARY 2019 NEWSLETTER

www.maineassessors.org

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